

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.414 OF 2004

The Commissioner of Income-tax ..Appellant.

V/s.

M/s.Silver Plastrochem Chemicals Pvt.Ltd...Respondent.

Mr.Ashok Kotangale for appellant.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 10TH JULY, 2006.

P.C.:

Heard the learned counsel for the appellant. So far as the issue sought to be raised in this appeal is concerned, it is squarely covered by the Judgment of the Apex Court in the case of **Berger Paints India Ltd. V/s. Commissioner of Income Tax** reported in **2004 (266) I.T.R. 99 (S.C.)**.

Appeal stands dismissed in limini with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)